**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**SPECIAL CIVIL APPLICATION No. 1582 of 2004**

**For Approval and Signature:**

**HONOURABLE MR.JUSTICE R.S.GARG**
**HONOURABLE MR.JUSTICE RAVI R.TRIPATHI**

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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**SHREE EXTRUSIONS LTD. & 1 - Petitioner(s)**
**Versus**
**STATE OF GUJARAT & 2 - Respondent(s)**

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**Appearance :**
MR PARITOSH CALLA for Petitioner(s) : 1 - 2.
MR UDAY R. BHATT, AGP for Respondent(s) : 1 - 3.
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**CORAM : HONOURABLE MR.JUSTICE R.S.GARG**
**and**
**HONOURABLE MR.JUSTICE RAVI R.TRIPATHI**

**Date : 17/03/2006**

**ORAL JUDGMENT**

**(Per : HONOURABLE MR.JUSTICE R.S.GARG)**

1. Mr. Paritosh Calla, learned counsel for the petitioner and Mr. Uday R. Bhatt, learned AGP for the

respondents.

2. It appears from the petition that before the assessment could be completed, according to the allegation of the petitioner, the respondent had taken advance cheques towards the liability which was likely to be fixed on completion of the assessment. The said action has been challenged in this petition. The petition was admitted on 17.8.2004, but much before that, ad-interim relief was granted in favour of the petitioner restraining the respondents from encashing the said cheques. The said order was continued on 17.8.2004 and liberty was granted in favour of the respondents to move this Court for early disposal of this petition or for modification of the interim relief after the regular assessment is made for the relevant year/years. Almost about three and half years have passed, but till date, assessment orders have not been made. As the validity for encashment of the cheques is six months from the date of their issue and as the said period has already passed over during pendency of this writ application, the cheques now cannot be put for encashment. By continuing the petition the petitioner and by not taking appropriate interest, the Revenue have made this petition infructuous. Nothing further is required to be done in the matter and the petition is accordingly disposed of.

Rule is discharged. Interim relief, if any, stands vacated. No costs.

(***R. S. Garg, J.***)

(***Ravi R. Tripathi, J.***)

*pirzada/-*